## \_\_\_\_

FINANCIAL STATEMENTS AND SUPPLEMENTRAY INFORMATION CONGLIGACE AND INTERNAL CONTROLS OVER PINANCIAL SUPPRISED AND COMPLEMENT IN ACCORDANCE WITH CONSESSION ADDITION ADMINISTRATION AND GREET CITYLING A. 213

ear Ended June 30, 2101

Under promisions of state law, this report is a public document. A crow of the report has been submission the author and the control of the c

SPECIFICAL RANGE ON LEGISLOSS & PACISIS

## PARTLY SERVICE OF GREATER NEW ORLEANS

## Year Filted June 10, 2001

## TABLE OF CONTROLS

Independent Auditor's Report				1	1
Financial Statements:					
Statement of Financial Position					
Distance of Parcticul Espenses Distance of Cash Flows					
Notes to Financial Statements				- 8	13
Supplementary Information: Schedule of Sevenue and Espenses - United Way Endpet Format					11
Schedule of Sependitures of Federal Awards				19	20
Independent Auditor's Report on Compliance and on Intermal Outside Over Financial Reporting Resed on an Asid; of Financia Dotements Performed in Accordance with Government Auditing Standards				21	22
Independent Auditor's Report on Compliance with Requirements Applicable to Each Hs Program and Internal Control Over Compl in Accordance with URE Civeslay 1-173				23	24

# SPILINGRY, HAMELTON, LOGESTINE & PACIES.

EXTECT ADDRESS, E.F.A.
LAMBERY E. DERBORN, E.F.A.
MODE E. BANTHER, E.F.A.
MODE E.F.A.
MODE

BYED PORAD ACCOUNTABILS

47/2 OVAL STREET

ROW DELANE, LA TREE

1804 689 MIV2

ACCOUNT LYNNING C.F.A.

## INCRESSEEMT AUGUSTON'S REPORT

resident and Board of Directors emily Service of Greater New Orleans

We have noticed the accompanying assument of financial recition of Paully Service of Greeter Sew Orleans is property companished Paully Service of Greeter Sew Orleans in companies of activation, fractions; aspeases, and cash files for the year they service; assumptions of the service of the pauline of service; assumptions of the service of the pauline of these financial stelements based on our motit. The prior year of the pauline of the pauline of the pauline of the pauline of service; 2010 (Intactia) stelements apply to expect along october services; 2010 (Intactia) stelements and the pauline of th

es conducted our subtit is accordance with welfiles standards posteroil; configuration of the configuration of the standards posteroil; or financial subtit contained in diversance staffing standards, issued by the comparison consent of the tunied intens. Those standards require that we plan set perform the subtit to obtain reservable substandards. Such as the standard of the standard of the substandards. A subtit includes examining, no a technical standard substandards. A subtit includes examining, to a technical standard substandards. A subtit includes examining, to a technical standard substandards. A subtit includes examining to the financial standards and pulliplicate existance substandards.

In our opinion, the financial statements referred to above presentairly, in all meterial respects, the financial position of Feeding Service of Greater New Orderson as of June 10. 2011, and the chapter its acc assets and its cash flows for the year than medes in conformal with accounting principles generally accepted in the twitted matter of the property of the twice matter of the property of the twitted matter of the property of the proper

America.

In secondaries with Greenwest Additing Scandards, we have also issued our report dated Newsmar 26, 2801, so our consideration of Family Service of Greater Haw Celeaser internal control over financial reporting, and on our tests of its compliance with certain prevailous of lams, regulations, calculations, calculations of the process and process of the certain prevailous of lams, regulations, calculations, calculations and process and process that report is an infection.

## President and Board of Directors

our would have performed for the purpose of levenue on opinion on the header Linearity, testements taken on a shoin. The accompanying header through the statement of the contraction of the accompanying additional snalpying and it not a required purt of the beater famouslast accompany of the purpose of the contract per normal contraction of analysis on required by U.S. Office of Messpeacer and Reight Linearity ALI)s, Audits or States, local downmants; and man-systif capacitation of the contraction of the contraction of the contraction of applied in the switt of the basis finerally attended to relation to opinion, is deliry seated in all sweetled respects not in care opinion, is deliry seated in all sweetled respects in relation to the

Spilety Smith . Tymbe & Ruis

....

at Size 30. 3	

A06870	
Cash and cush equivalents Accounts receivable Contributions receivable Prepaid expenses Cash equivalents restricted to	320,145 306,185 684,926 5,080
investment in property and equipment bgsipment Leanehold improvements	10,780 241,296 164,336

	à	,	3
			Š
	á	2	1
	2	2	2
	,	4	s
À	ŝ		

				ź
	1			
2		,	d	ś
		9	ä	

55,329

TANTO CONTOUR OF CHESTER NOW ONLY WELL

for the Year Maded Type 10, 2010

SUPPORT NO ROTHER

English and unrealized main (loss) or (recestments

Total Support and Revenue

MET ASSETS Seginaing of year

\_122,186

-851.217

\_552,215 6\_600,369

Temporarily Restricted	Permanently Restricted	2001 Tatal	2010 Total
\$ 2,200 1,017 69,501 8 4,523 (154) 656,995 (051,057)	5 6.479 0 0 1 0 0 0 0 0 0 0	\$ 25.438 1,017 69,910 1,607,824 386,871 94,174 31,261 90 671,391 12,262	2 23,991 28,103 162,833 1,339,009 351,268 41,488 23,753 (422) 698,000 4,287
(127,852)	-5-472	2,899,814	2,746,157
0		1,298,425 821,026 522,130	1.300,848 721,843 350,886
		2,641,581	2,371,557
	- 2	71,298 250,796	65,145 250,483
a		_222,146	_314,327
		2,363,763	2.688.214
(127,862)	6,475	175.9331	57,943
221.221	40,050	1,595,196	1,537,353
9865,669	155,319	\$1,521,161	\$1,595,396

Total Program Services	Pund-raising and Devalorment	Hazagement and General	Total Supporting Berrices		Program od   Services   Services   2018.
\$1,479,697 120,111 115,778	928,991 2,212 2,692	\$132.608 11.704 11.368	\$161,597 13.916 14.052	\$1,641,284 134,027 132,830	91,554,328 121,158 124,221
1,715,574 4,188 10,974 11,058 21,778 5,198 1,038 4,235 276,026 14,116 7,319 26,960 66,11,379 88,800 57,228	31,925 235 275 281 158 130 163 163 163 163 163 163 163 170 170 170 170 170 170 170 170	155.678 2.574 51.096 51.096 51.0 5.091 485 14.411 2.029 5.746 4.858 0.00 6.000 2.612	189,565 230 1,652 54,639 789 640 2,633 3,757 6,255 5,718 437 27,109 6,600 6,600 4,600	1,985,141 4,386 12,739 66,757 23,385 5,810 4,411 4,740 206,851 17,202 13,814 378,198 27,397 32,395 32,199 33,199 34,199 34,199 35,199 36,199 37,19	1,798,758 31,854 18,091 52,770 24,913 5,542 1,054 10,648 12,757 341,757 341,757 32,180 25,026 25,026 25,026 25,026 25,026 25,026 25,026
62,641,581	\$21 <u>139</u>	1202,126	(122,184	12.062.762	12,480,314

#### FAMILI STRUCE OF EMERTER BEN COLLEGE STRUMBERT OF CARM FLOWS THAN BENEST JUNE 38, 2011 With Benestrief Financial Informacion For the Year Ended Age 10, 2012

	\$113.9331	6.57, 943
in not assets to not each provided		
	69,757	52, 110
Realized and unrealized (oxiet		
	(91)	
Contributions restricted for		412
parchaning property and equipment	(1.012)	(19.914)
Interest restricted for purchasing		
DECORATE AND SERVICEMENT	12.9361	
Contributions restricted for		12,6133
DEFENDED AND PREFICING FOR		
(Perrene) decresse in assets:	(6,419)	1109)
Accounts receivable		
Contribution vereivable	(41,648)	(29, 245)
Frepaid expenses and deposits	5,563	5,001
Increase (decrease) in lightlinian-	6,596	(3, 496)
Accounts payable		
Accress payable	45,569	
Accrued vacation	219	
Noticed Verenze	11, 219	
Set Cash Provided by (Deed for)		
Operacing Astivities  Operacing Astivities		
	123, 1231	103,516
CASE PLOYS FROM IMPRETING ACTIVITIES		
Decrease in cash equivalents restricted		
for purchasing property and equipment	69,276	151,383
Purchase of inventments restricted for		
perchasing property and equipment		
Proceeds from sale or redemption of		
investments restricted for purchasing		
property and equipment	15.010	22,451
Purchase of property and equipment		(112,332)
	(5,712)	2.641
Purchase of investments pestricted for		
permanent endowment		
Increase in beneficial interest in assets		
held by others	(15,800)	
Not Cosh (Used for) Investing Activities	462,197)	(24.10%)

#### FABILY SERVICE OF GREATER HEW COLLEGES STATEMENT OF CASE FLOWS CONSILEMENT YEAR EMERG JUNE 10, 1001 With Summorized Financial Information for the Year Ended June 10, 2100

Contributions restricted for purchasing		
property and equipment Interest restricted for purchasing	0 0.066	\$ 31,853
property and equipment Contributions restricted for remanest	2.936	2,618
endowment	6.428	2,384
Not Cash Provided by Financing Activities	.18.281	16,450
Net Increase (Decrease) in Cosh and Cosh Squivalents	(67,029)	116,261
Cash and Cash Squivalents -		
Reginning of Year	287, 178	210,911
mid of Year	\$321,149	1287,116
Samulamental Achedale of Cash Flow Information		

# WANTLY DRIVING OF GREATER MEN ORIGINAL MOTES TO FINANCIAL STREEMENTS

## . Description of Organization

Family Service of Greater New Orleans ("ramily morvice"), a my profit organization, in a member agreey of the Allience of the Companization of the Allience of the Allience of the Allience and Families, and in a bringed Way Appropr, it principal programs include: [1] commedity individuals as families: [2] at-risk children and youth programs, and (family and individuals arrent woorses.

Family Service is exempt from incree tax under Section 501(c)(3) of the U.S. Internal Heverse Code and comparable state law, and contributions to it are tax deductible within the limitstions prescribed by the Code.

# 8. Summary of Significant Accounting Policies

## Basis of Accounting and Presentation

ordered prepares to include portening dark attemption in the content of the conte

Financial statement presentation follows the recommendation of the financial becoming Standard Board in its Statement of Financial Actorizing Resolution Board in the Statement of Financial Actorizing Resolution (SPAN) No. 117, today FRANCIA (Property of the Property of the Property

## Price Year Informatio

The finencial statements justade certain prior year summarized comparative information in otal but not by just agent obtain. Buck information does set include sefficient obtain oversions a presentation in conformity with distance of the conformation of the conformation of distance of the conformation of the conformation of the distance of the conformation of the conformation of the distance of the conformation with the Organizations elimancies are set in conformation with the Organizations elimancies

#### PRINCES SERVICE OF CREATER MEN CREATER BUTES TO FINANCIAL STATISHENTS [CONTINUED]

J188 10, 2011

AND THE PARTY OF T

Prior Year Information (Cont. d)

In addition, certain items in the prior-year summarised finazolal information have been reclamified for respective purposes to conform with the presentation in

comparative purposes to conform with the current-year financial statements.

Coak oud Coak Busivalents

For the purposes of the statements of cash float, Family Service considers all unrestricted highly liquid investments purchased with an initial meterity of three merbu or laws to be oath employed.

Accounts Recolvable

No allowance for uncollectible accounts has been provided. Management has evaluated the accounts and believes they are all collectible.

Family derview records in invantament in accordance with SMA-Bo. 124, "Recording for Greekin invantament Said by SMAfor-Profit Organizations," Usake SMA BD. 124, invanifact values and all invantament in debt severities or wheed at their fair values in the Statement of Linscotal position. Unrealized plans and invantament in force

Trainment and Leasehold Engravements

Equipment and leasehold improvements greater than 1500 are capitalized at their purchase price, or, in the case of a congrigated masse, at the attented fair market value of the date of receipt.

Description is commuted union the excelent-line method cons

the following estimated lives:
Nonirmant 5 year

#### WANTLY DESPITE OF GREATER MEN CHLARKS NOTES TO FINANCIAL STATEMENTS (CONLINGED)

# Summary of Significent Accounting Policies (Coss. d)

Engineent and Learshold improvements (Cont'd)
Under certain cost reinbergement regress with the Posts of

over \$350, addyset to the provision that upon the terminal tion of the contract this sequence may be claimed by the tion of the contract this sequence may be claimed by the provision, raming at the contract with the contract provision, raming at the contract to contract be terminate within one to two years. Included in expenses for fineal year 1200, in \$150.278 of expenses purchases nother these one

#### . . .

Not essets are included in one of the following three classes of man agents deposition on the following three classes

investricted Net Assecs - Those set assets whose use in set restricted by domain.

Temporarily Associated Het Asmets - Those not assocs whose use by Family Movvice has been limited by domova (e) to later periods of time or after specified dates, or (b) to specific purposes.

Fermenerty Restricted Net Assets - Those net annets that must be maistained in perpetuity due to disco-imposed restrictions (New Will meither copies with the passage of time now be removed by meeting destain removements.

## .....

Contributions received are recorded as unrestricted, tempovarily restricted, or permanently restricted support, depending on the existence and/or nature of any disco-

restrictions.

Door suppose in the form of cash and other smears in reported to recent the first that the form of cash and other smears in reported to restricted suppost if it is a recentred with decoration for all times than limit to way use of the decorated assects. Since o restriction empires, that is, when a slipshead time restriction endo or a gurpose resurriction is secreptizated.

## FAMILY SERVICE OF GREATER HEM ORLEANS SOTES TO FIMANCIAL STATEMENTS (CONTINUES) 2 2801

Summary of Significant Accounting Policies (Cont.d) Contributions (Cont.d)

Demainement property and employen as recorded as support, their estimated fair values to the date of domaine, in their estimated fair values to the date of domaine, in their estimated fair values to the discovery and their estimates of their

value that evente or enhance min-financial assets or the require specialized shills, are provided by individual poweroung those skills, and would typically used to perchaned if not provided by donation.

Paully Service valeing \$10,200 of contributions.
Functional Allocation of Expenses

The costs of providing the various programs activities have been summarised on a function the Statement of Activities. Accordingly, on

Contributions Receivable
The contributions receivable at June 10, 2001 are categorized by

source as follows.
Capital campaign pledges \$ 9.602
Frivate scant 14.167

\_\_\_\_

#### PARTLY SERVICE OF GREATER MON COLEAN MOTES TO FINANCIAL STATEMENTS (CONLINAME)

Contributions Receivable (Contrd)

In prior years, Family Service conducted a capital caspaigs to obtain funding for the purchase of property and equipment and to attablish a permanent endowment for Family Service. At June 10, 2011, pledges reculsuable solating to the commedity were

Also, Family pervice received written notification from the United Nay detailing the fiscal year 2001 allocations prior to yearend. The United May indicated in their correspondence that the 555,350 allocation was an veceditional promise to give.

No discouse rate or allowance for uncollectible amounts has been recorded for these items since management expects to receiv

. Invests

Investments in equity securities with readily determinable fair market values and all investments in debt securities are stated at fair value, which is based on quoted market prices for those investments.

The values of the investments by classification of net assets at June 30, 2001 are as follows.

Permanently recyclosed 15,222
Total Investments 5127,240
The value of the investments by easet type at June 10, 200 are so

Cash and each equivalents:

estricted to investment in property and equipment \$10,750 estricted for permanent

endowment 19.525 8.78,225
Certificate of deposit 23,881
Competete bonds 14.224

Total Investments \$127.05

# JIME 15, 2161

TEMPOTATILY

Equipment and learshold improvements sussist of the following.

144.114

In 1001, depreciation expense was 548,797.

In figural year 2001. Family Service established the endowment funds at the Greater New Orleans Foundation ('0909'). Under their subject to 0007 a spending policy. The agreement also graves

Service has become unsecessery, eteolete, incepable of fulfillment, impractical or incommistent with the community's funds will only be recomized as income when they are

These endowment funds, totaling \$15,850, are venored in the

## MOTES TO PINNETAL STATISMENTS (CONTINUED)

0. 82

andly Service offers a defined contribution retirement plan ( full-lime employees over 11 years old boring at least one ye of the sead of Sincetows. The security is participate occurt shell be 100% veyted upon the attainment of his pare retirement upon of the earlier, you meeting the applicable

Years of Yesting Stavice Te

51 25 25 101

In 2001, Family Service contributed 570.056 to the defined contribution retirement plan based on 7.5% of the base salary of the eligible employees.
Description

Panily Service presently conducts its operations at aix location in the Metropolitan Sea Orleans Area. The locations hav operating leases expiring November 19, 100 through mecan ber 31, 1098. All cornain renowal outlons.

Hental expense for occupency assented to 5135.678 for the year anded Jame 10, 2101. In addition, Family Service has three 63-month operating leases for copy mechines. Sextal payments

63-month operating leases for copy mechines. Sental payments under these leases were \$12,498 for 1001.

1002 \$ 21, 44, 1001 207, 80 1002 207, 80 1003 207, 80 1003 207, 80 1005 207, 80 100

#### FAMILY SERVICE OF GREATER HEW CHLEAR NOTES TO FIRMACIAL STATEMENTS (CONTINUED) JUBBS 10, 7451

Family Service has each in emorse of the Federally-insured limit is see banking immittetion. The bank balance is categorized as

Amount insured by FDIC CLOS

Total Bank Balance

J. <u>Concentration of Recognetary</u> During fiscal year 2801, Manily Service received 5671,391 from the United Way, which represents 23% of total support and revenue.

At Jess 30, 2021. Femily Service had a contribution receivable from the United May totaling \$656, \$89, which represents 37% of total assets.

## x. Line of Coedit

Nhtimey Metical Bunk ("the man't) activation Family Service to becrow up to 350,000. This line of seedth matures on March 1, 2000. As collaboral, Family Service general the Sank a Javvice may now and in the future have on deposit with the Mark. Increme in calculated using the mark a prime leading rate. As June 32, 2001, there was no belonce estimating under

1. Orrestricted met Assora

Board designated met asseto: Asset replacement 912,161 Cosh flow reserves 45,061 5 77,412

Carrying value after occumulated degreetation of equipment and leasebold improvements 200,643

Set assets ovaliable for percal activities 222,310

#### PARTLY SHAVING OF GREATER HEN COLUMN MATER TO PINNINCIAL SCRIMMENTS (Continued) PURE NO. 1001

# N. Temporarily Mestricted Not Accept

Pemperarily restricted net assets are available for the following perposes.

| District Nov | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010-2 | 2010

### 1200 April 1 - April 1

Solitoring temperatity contributed not named over minerarch resourcing modified 2013 des not existencies de des existencies de la constant d

Amper management 10.221 103.1
Pendity and Individual support Programs exposites, 10.221 103.1
Programs exposites, 6.615
Medighorothood Mercial Maulth
Initiative 24.729 24.729 24.725
A World of Difference 24.729 31.7
Sectific anniations to clients
Trivials of Configuration and Leanabold

1961.

# ruses 10, 2001

Capital Cumpaign contributions



# PARTLY SERVICE OF GREATER NEW OFLEARS YEAR ENDED JUNE 31, 2201

	Agency
4291 Doard-generated self-support 4291 Client-penerated self-support 5291 Olvernment grants and contract 6780 Olvernment grants and contract	9 193,12 196,97 1,621,82 31,61
Total Self-Deserated Reverve	2,210,44
4752 United May designations	11.25

d Compensation expenses 3102 Board generated self-support

Total direct program expenses revoses of total program expenses Strand total program expenses Unduplicated people served

685,149

Sarulcas

9(60,400 114, 122

		Program Sarvine	
Total			
Program Resylves	Counseling	Children and Touth	Individual
Services	CONDOCIATION	MOLTISGA	_ Zurport_
9 73,104	\$ 3,200	\$ 16,500	\$ 53,494
1,551,304	175,042 347,466	11,835	414.791
2,011,365	725,708	767,392	518,278
11,258	9	5,629 1,567	5,629
2.025.757	725.708	774 578	525, 421
_635,143	615_623	-55-941	6.615
2,710,916	1,165,211	831,518	512,976
1,715,576	1.033.617	320.012	361.157
219,028	130,556 9,257	217,589 9,980	30.863
		0.385	2,780
588,770	6.814 110.522	165, 152	113.196
2,627,623	1,285,505	821, 826	521.421
F63_363	566_205	6_12,423	\$_18,585
\$14,058	913.419	1_0	1_629
	\$1,285,016	##21.026	6221.421
	46.919	21,259	12.345
	\$230,828	\$93.590	153,169
	81,415,834	5204.516	\$574,560
	5,196	4,552	1,534
	1229.51	1185.30	\$103.19

Pess-through Grantor Sumber (s)	- <u> </u>	Federal Extenditure	
540344 540345 555241	\$228,891 257,164 153,758		
31/A	49,591	1669.614	
561834 562114 020001635	13,223 _3,445	16,768	
935191 8/A 8/A 544639	21,165 4,180 7,117 45,494 1,128	75.281	
\$55616	_1,123	114.847	
US0/000314522		-65,889	1594, 479

# YEAR PROPER PURE NO. 2001

Pedeval drawtor Pass-through transor Federal CTIA Fregram Title Family Service of Greater New Orleans Program Title	Federal CPDA or Other Identifying Number
Department of Justice	
Twited States Probation Office Community Care Services Pretrial Services	053-L-81-02/053-L-80 063-C-81-02/093-C-80
Federal Beream of Prisons Sureau of Prisons	08-5026
Pussed through Lexisians Commission on Law Enforcement trime Wittin Assistance Domestic Violence Counseling Program	16.575

fotal Expenditures of Federal America SOTS 1: The Schedule of Expenditures of Pederal Awards is prepared on

Darvice of Greater New Orleans provided federal awards to subrecipients as follows. Submesimient's Name Number

Maintree Case Menapement

. 93.283 Talane University

#### PARTLY SERVICE OF UNEATER MEN CREEKANS SCHEDULE OF EXPENDITURES OF PERSONAL ANAROS YEAR INCOD. JUNE 10. 2001

Family Service of Greater New Orleans Program Title	Identifying Number
U.S. Department of Beelth and Buman Services	
Rassed through Louisians Department of Social Exercises Fromcting Bafe and Stable Families child Nelfare Family Resource Ceoper/Eastbank Child Nelfare Family Resource Center/Mathank Foster and Adoptive Family Resource Center	93.556
Tassed through Volunteers of America of Greater New Criears Promoting Safe and Stable Families Volunteers of America of Greater New Grieans Collaborative	93.556
Found through Louisians Department of Social Services	
Community Fened Family Resource and Support Grants Families and Schools Together Children's Trust Fund - St. Tasmany Parish	93.590
Foster Care - Title IV-E	\$3.658
Social Services Block Grant Child Absen Provention - Dutess Parish Child Absen Provention - Dutess Parish Child Absen Provention - Deflormen Parish Child Absen Provention - St. Denmard Parish Child Absen Provention - St. Tennery Parish Spotial Parestry Fund	93.667
Independent Living Independent Living Skills	93.674
Persed through Minority Health Professions	

13.283

Cesters for Disease Control and Frevention -

rederal Number (p) Expenditures 8145,695 69,215 314,081 \$1,325,552

\_33,655

## SHERRING HARRISTON LANGUAGE & PACKET

CONT. TO SECURIO C. C. A.
LESTO F. LECURIO C. C. D. A.
ESTO M. ANCHOLO, C. D. A.
C. MINISTER, C. D.
C. MINISTER, C. D. A.
C. MINISTER, C. D.
C. MINISTER,

8755 CAAAL STREE New Orospor, LA 76 1504 486-5079 Fixx (500)-480-403

C LA 70110 10079 HIROT SECURITY CAN 80-4091

INTERPRETARY COMPANY OF THE PROPERTY OF CORPUTANCE AND

Precident and Board of Directors Easily Service of Greater New Orlsons

he have margined the finessial statements of Feelly Service of Greater Rew Ofleway (Tenally Berriew) as of soft for the year conditions, 2001. We conducted our report through dated Hovember 26, 2001. We conducted our sudfit in accordance with a scaling standards generally conducted the state of the coupling the state of the stat

## enliance

As not of obtaining rememble operance about various ruling savious of intended patients are free of natural alternates. We preformed controlled the preformed patients are presented as the preformed controlled and grazur, nonemplaines with which eyeld have a direct not controlled and grazur, nonemplaines with which eyeld have a direct not controlled and grazur, nonemplaines with the provided as the controlled and preformed controlled and prefo

Internal Control Over Financial seconting
to planning and performing our solds, we considered ramily newsjon-s
internal control over financial reporting in owder to determine our
widting procedures for the purpose of emerceding our opinion on the
financial stelements and out to provide emercency our opinion on the
control ower financial programming.

financial statements and not to provide ensurance on the internal seasons over financial reporting.

Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal return over financial reporting that might be material weakersees. A material

11.

DEPREEDIT ALLITIES E REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OWN MANCIAL REPORTING BASED ON AN ARREST OF PHANCIAL STATEMENTS PROVIDEND ACCRESIANCE HITH CONTAMINATA AUXILITIES COMMANDED

relation to the financial statements being sudiced may cover and non besteemed within a timely period by engineer in the normal covere of some described within a timely period by engineer in the normal covere of interest countries. The state of the sta

federal mending agracies and jeas through entities, and in not intended to be each should not be used to service other than these specified parties.

doubtlesses, doubtlesses, doubtlesses, degender a discussion

Hovesber 20, 2001

## SPELIBURY, HAMELTON, LICENSIPE & PACTERA CENTERS) PURCE ACCOUNTANTS

THE PROPERTY ASSESSMENT OF THE PROPERTY OF T

946-5072 HINNEY THEORY C

## INSPENDENT AUDITOR S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICATED TO BACH

President and Board of Directors

#### MAN OTTE

We here smallest the emplaces of really pervise of quarter mer driven. (Temply Service) a suspensit or commands and the the type of compliance requirements described in the \$0.0 Office of Mesapement and Audie (ROM) (Critical + 12) cough large application that are applicable to a subject of the supplement of the subject of the subject

meaning mercular of modeline in complete with solution in consistence with mile consistence and many solution in the many solution inumeries in the many solution in the many solution in the many sol

a legal determination on Family Service's compliance with those requirements.

In our opinion, Family Service complied, in all material respects, with SERFESERY AUDITOR'S REPORT OF CONFLIANCE WITH REQUIREMENTS APPLICABLE OF RACH MAIGE PROSERN AND INTERNAL CONTROL OVER COMPLIANCE IN ACCURANCE LITTLE ONE CITETIONS AND ALSO

## Textured Control Comp. Compliance

The management of Fmility Reverse is researched for establishing and assistables effective internal control over complicing with requirements assistables of the complex of the complex of the complex of the propriets. In planning and performing our soft, we considered really approve it internal control over complicate with requirements that could describe it internal control over complicate with requirements that could be considered to the complex of the complex of the control over control or complex soft of the complex of the control over control or complex soft of the control over control over

meterial ventraneam. A material ventranea is a sendition in which the does not reduce to a relatively leaf that the Control compounds with employee to a relatively leaf that the Control compounds with employee regiments of issue, regulation; control and swate actived may correct and not be decembed within a linearly period by active the control of the control control of the control of the We noted the enters involving the internal operator over compliance and the operation that we consider to be material substances.

committee, board of directors, and others within the organization, as fedoral awarding approxice and pear-threach entitles, and in not intends to be and should not be used by enyone other than these specific periter.

## FAMILY STRVICE OF GREATER NEW CREMANN SECOLE OF FINDINGS AND QUESTIONED COSTS

## . SINGSARY OF AUTOTOR'S RESULTS

- The suditor's report expresses so ususalified epinion on the financial statements of Feeily Service of Greater New Orleans.
  - No exteriol weakposess were identified during the solit of the financial statements.
     No instances of noncommissure material to the financial
  - No instances of non-septimps material to the financial statements of Family Service of Greater New Orleans were disclosed during the sudit.
  - No material smallnesses were identified during the sudit of the major federal sward program.
     The suditor's resort on noncompliance for the major federal
  - sward program for Family Service of Greater New Orlean expresses an unqualified opinion.
  - program for Family Service of Greater New Griewas.

    7. The program tested as a major program was on follows:
  - CFEW 893.356 Promoting Safe and Stable Families 8. The threshold used to distinguish between Twee A and Twee 3
  - The threshold used to distinguish between Type A and Type B programs was \$100,100.
     Pamily Service of Greater New Orleans was determined to be a
  - FINEDINGS FINANCIAL STATEMENTS ACTOR

## None

PINDING AND CONSTINUED COURS - MAJOR PEDERAL ANALO PROGRAMS AUDIT



Mode to entire the entire to the enter to 2 could be described as a could be d

Family Service of Greater New Orleans

AN ELECTRICAL STATES AND ACTIONS OF A STATE OF THE STATES AND ACTIONS OF A STATES AND ACTION OF ACTION OF A STATES AND ACTION OF A STATES

However, during our saids we become swers of several matters that are opportunities for arrangthening internal controls and operations officiency. One previously reported on Paully Service's internal control is our report dated Sovember 20, 2001. This letter does not affect our report dated Sovember 20, 2001 on the Elemental Instances and affect our report dated Sovember 20, 2001 on the Elemental Instances of the Control o

Our comments and suggestions regarding those matters are summerized on

#### ACCOUNTS RECEIVABLE- CLIMET !

For the pask everent years, Fendly Service has strongled with its outlesses program designed to track elies, fees. Me a result, in many cases proceedures for collecting and monitoring client fee balances were not followed. For compal, resweri secular workers continued to see clients who had evelvanding belances for more than two measures. This time the continued to see the continue of the continued to the continue of the conti

However, at the time of our ends fieldwork, it appeared that the off-work proprias was now adequately accounting for clarer receivables, therefore, in the cost field the able to see this system to adequately review measurement about the able to see this system to adequately review when the belower is reduction, management about yearing which is the procedure for collecting current and what doe accounting the staff the procedure for collecting current and what doe accounting the system of the staff the procedure for collecting the staff the procedure for collecting the staff that the procedure of the staff the procedure.

# usily Service of Greater New Orleans

## PROCEDURES FOR CLOSING THE MONTHLY GENERAL LED

Currently, the accounting staff does not have formal procedures for closing the sending posterial begins. As a result, several news to individually accounts are not analyzed until our shall traducts. We consider that the sending of the several news to heavy within force; five to sixty days after mouth end. These procedures should include section; and invastment occounts, overwing accounts proceedings in the section of the

## STOREGIES SOURSET BRISIES

journal entries were required to convent various revenue and opposes accourns from cash to acream lease, to estimate deferred contribution revenue, to record the wob-positionts' portion of contracts where the cognatization servee as the lead agreeny, and to correct various posting errors.

o reduce its soult costs, we resumment that the organization consiscerting all transactions in accordance with accounting principle coverally accepted in the United States of America. In this manner, ins) softed financial statements will be more occapable or mercal financial statements prepared by the occusating Separatemit.

We will review the status of these connects during our next owdit cryspement. We have already discussed many of these communic and suggestions with the various personnel of Pramiy Devoyee, and we will pleased to discuss them in further detail at your corrections, to perform any additional study of these matters or to assist you in

> Spileling, Smilter, together of Annie SPILESTER, MARKETTER, LINGSMERE MED PACIFIES CHILDREN, CANCELTER, LINGSMERE MED PACIFIES